

**UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT**

No: 23-3772

3M Company, and Subsidiaries

Appellant

v.

Commissioner of Internal Revenue

Appellee

Silicon Valley Tax Directors Group; National Taxpayers Union Foundation; Chamber of
Commerce of the United States of America; National Foreign Trade Council, Inc.; National
Association of Manufacturers

Amici on Behalf of Appellant(s)

David A. Weisbach

Amicus on Behalf of Appellee(s)

Appeal from United States Tax Court
(5816-13)

JUDGMENT

Before SHEPHERD, KELLY, and STRAS, Circuit Judges.

This appeal from the United States Tax Court was submitted on the record of the district court, briefs of the parties and was argued by counsel.

After consideration, it is hereby ordered and adjudged that the judgment of the tax court in this cause is reversed and the cause is remanded to the tax court for proceedings consistent with the opinion of this court.

October 01, 2025

Order Entered in Accordance with Opinion:
Clerk, U.S. Court of Appeals, Eighth Circuit.

/s/ Susan E. Bindler